

Example of Double Entry

Let us work through a Practical Example of Double Entry system in Bookkeeping.

Task – Complete the ledger accounts for the above transactions and balance accounts and complete a Trial Balance. The following are the transactions of Mrs Martin in January 2012

Jan 1 Introduced Capital into the bank account for the business €40,000

Debit Bank Account €40,000

Credit Capital Account €40,000

Jan 4 Purchased Equipment, paid by cheque €23,000

Debit – Equipment Account €23,000

Credit – Bank Account €23,000

Jan 8 Purchased goods on Credit for Hennessy Ltd €8,000

Debit – Purchases Account €8,000

Credit – Hennessy Ltd €8,000

Jan 10 Sold goods on Credit to R. Murphy €550

Debit – R. Murphy Account €550

Credit – Sales Account €550

Jan 12 Paid Advertising by cheque €330

Debit – Advertising Account €330

Credit – Bank Account €330

Jan 13 Cash Sales €580

Debit – Cash Account €580

Credit – Sales Account €580

Jan 14 R. Murphy paid the business €550 owed

Debit – Bank Account €550

Credit – R. Murphy €550

Jan 16 Purchased goods on Credit Hennessy Ltd €4,000

Debit – Purchases Account €4,000

Credit – Hennessy Ltd Account €4,000

Jan 20 Paid Hennessy Ltd €10,000

Debit – Hennessy Ltd €10,000

Credit – Bank Account €10,000

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EW Minium



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Unveiling the Energy of Verbal Artistry: An Psychological Sojourn through **Double Entry Questions And Answers Dhaze**

In some sort of inundated with monitors and the cacophony of instantaneous connection, the profound power and mental resonance of verbal art usually fade in to obscurity, eclipsed by the regular barrage of sound and distractions. However, set within the musical pages of **Double Entry Questions And Answers Dhaze**, a interesting function of fictional elegance that pulses with natural thoughts, lies an unique trip waiting to be embarked upon. Published by way of a virtuoso wordsmith, this exciting opus books visitors on a psychological odyssey, gently revealing the latent possible and profound affect stuck within the complex internet of language. Within the heart-wrenching expanse with this evocative evaluation, we can embark upon an introspective exploration of the book is key themes, dissect its interesting writing type, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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